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COMPARISON OF FOREIGN SELLING PRICES AND LANDED COSTS WITH AMERICAN SELLING PRICES

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House of Representatives.

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COMPARISON OF FOREIGN SELLING PRICES AND LANDED COSTS WITH AMERICAN SELLING PRICES.

Table No. 1 shows for specified merchandise the landed cost (1) under existing law, (2) with duty based on American selling price for similar domestic merchandise without any deductions for duty, (3) with duty based on American selling price for similar domestic merchandise with a deduction of an amount equal to duty, (4) the percentage increase in duty over present duties if basis is (*a*) American selling value including duty or (*b*) American selling value less duty.

Table No. 2 shows for specified merchandise (1) the rate of duty under existing law, (2) the rate of duty on the basis of the foreign market value of such articles if (*a*) the basis of assessing duties is the American selling value including duty, or (*b*) the American selling value excluding duty.

Table No. 3 shows for specified merchandise (1) the American selling price of the domestic article, (2) the landed cost (*a*) under existing law, (*b*) based on American selling value without allowance for duty, (*c*) based on American selling value with allowance for duty, and (*d*) including existing duty and a 50 per cent maximum.

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TABLE No. 1.—FOREIGN SELLING PRICES AND LANDED

No.	Merchandise.	Country.	Price paid.		Price for foreign home consumption.	
			Foreign value.	United States value.	Foreign value.	United States value.
1	Lamp shades, 10-inch, green glass, per doz.	Germany	210 mks	$3.38	170 mks	$2.74
2	Hatter's furs, bon extra, unpulled.	France	38 fr. per kilo	$1.18 per lb.	38 fr. per kilo.	$1.18 per lb.
	Carpeting:					
3	Chenille Axminster, per sq. yd.	England	26s. 6d. plus packing.	$5.17	26s. 6d. plus packing.	$5.17
4	Inlaid linoleum, quality A.	do	10s. 6d. less 25 and 2½ p. ct., plus packing.	$1.53 net, packed.		
5	Straw hats, per dozen	do	68s. less 3¾ p. ct., plus packing.	$12.76 net		
6	do	do	78s. less 3¾ p. ct., packed.	$14.68 net		
7	Rattan reeds, prime No. 3, per pound.	Germany		$0.38		
	Embroidery machine needles:					
8	System 854S, per M	do		$15.12	294 mks	$4.73
9	System 292, per C	do		$1.33	47.5 mks	$0.76
10	Canned tomatoes, 24 cans per case, No. 3.	Italy	288 lires per 100 tins.	$1.41 per doz.		
11	Artificial silk, 150 denier, per lb.	England	12s. 6d	$2.44		
12	do	Italy	90 lires	$1.68		
13	Jointed doll, 19-inch, fine quality.	Germany		$18.86	660 mks	$10.63
14	Barmen lace, per doz. yds.	do	14.10 mks. less 5 p. ct. net.	$0.214		
15	Portuguese sardines, ¼-lb. tin, per case.	Portugal		$8		
16	Huntley & Palmer tea biscuits, per lb.	England	1s. 10d., tins and packing extra.	$0.36		
17	Shirt collars, outside linen.	do	12s	$2.35		
18	Silk velvet, per meter	France	55 fr., 2 p. ct	$3.48 per yd. net.		
19	Marine oil engine, 160 B. H. P., 2-cylinder.	Sweden	21,500 crowns, plus 175 p. ct., less 25 and 2½ p. ct.	$10,053		
20	Nottingham cotton lace, per great yd.	England	15s. less 20, 2½, and 1½ p. ct.	$2.26 net		
21	Swiss cheese	Switzerland	758 fr. per 100 kilo.	$0.59 per lb.	438 fr. per 100 kilo.	$0.34 per lb.
22	Machine embroidery, cotton, St. Gall.	do	0.55 fr. per meter.	$0.087 per yd.	0.55 fr. per meter.	$0.087 per yd.
23	Milk chocolate	do	5.40 fr. less 8 per cent, 2 lbs.	$0.3775 per lb.	5.40 fr. less 2 per cent, 2 lbs.	$0.40 per lb.
	Paper:					
24	Glassine, 24-inch, 25 lbs.	Germany		$0.117 per lb.	13.50 mks. per kilo.	$0.098 per lb.
25	Grease-proof, 500 sheets, 25 lbs.	do		$0.09 per lb.	11.50 mks. per kilo.	$0.084 per lb.
26	Clothes baskets	Belgium	140 fr. per doz	$10.18		
27	High-speed steel	England	4s. less 5 p. ct	$0.745		
28	Wool yarn, 20s, 2-fold quality; 3/8s; English 56s.	do	4s. 2d. per lb	$0.816		
29	Pipes, B. B. B	do	48s. per doz	$9.36		
30	Magnesia gas-mantle rings.	Germany		$2.25 per M	90 mks per M.	$1.45
31	Cup and saucer	Japan	1.12 yen per doz. unpacked, packing 13 p. ct.	$0.728, packed.		

COSTS COMPARED WITH AMERICAN SELLING PRICES.

Present duty.		Approximate freight and packing.		Present landed cost without addition for general expenses and profit.	American price for similar domestic article.	Duty on gross American price.		Landed cost without addition for general expenses and profit.	Duty on American price, less duty.		Landed cost without addition for general expenses and profit.	No.
Per ct.	Amount.	Per ct.	Amt.			Amount.	Per cent increase.		Amount.	Per cent increase.		
45	$1.23	45	$1.49	$6.10	$13.80	$6.21	403	$11.08	$4.28	248	$9.15	1
15	.177	2½	.03	1.39	1.72	.258	46	1.47	.225	27	1.44	2
35	1.81	10	.70	7.68	9.50	3.33	84	9.20	2.46	35	8.33	3
35	.54	5	.10	2.17	1.60	.....	.....	.....	.....	.....	.....	4
40	5.10	15	1.91	19.77	24.30	9.72	90	24.39	6.94	36	21.61	5
40	5.87	8	1.17	21.72	21.60	8.64	47	24.49	6.17	5	22.02	6
10	.039	5	.02	.44	.78	.078	105	.48	.07	84	.47	7
20	.95	8	1.20	17.27	12.60	2.52	165	18.84	2.10	121	18.42	8
20	.15	8	.10	1.58	1.90	.38	150	1.81	.32	113	1.75	9
25	.35	17	.24	2.00	1.20	.....	.....	.....	.....	.....	.....	10
35	.85	1	.025	3.32	2.55	.89	4	3.35	.66	.....	3.12	11
35	.59	2½	.025	2.30	2.55	.89	52	2.59	.66	12	2.36	12
35	3.72	50	9.42	32.00	34.50	12.07	224	40.35	8.94	140	37.22	13
35	.075	87	.017	.306	.322	.113	50	.344	.083	11	.314	14
25	2.00	12½	1.00	11.00	12.00	3.00	50	12.00	2.40	20	11.40	15
25	.09	10	.036	.486	.32	.....	.....	.....	.....	.....	.....	16
30	.70	5	.115	3.17	4.25	1.27	81	3.73	.98	40	3.45	17
50	1.74	3	.10	5.32	5.81	2.90	67	6.48	1.93	11	5.51	18
20	2,010.60	5	500.00	12,563.00	13,421.00	2,684.00	33	13,237.00	2,237.00	9	12,790.00	19
60	1.35	5	.11	3.72	3.37	2.02	50	4.39	1.26	[2] 7	3.63	20
20	.068	2	.018	.68	.57½	.....	.....	.....	.....	.....	.....	21
60	.052	7	.006	.145	.23	.138	165	.231	.086	65	.179	22
25	.10	4	.016	.493	.60	.15	50	.543	.12	20	.513	23
35	.034	8	.009	.16	.148	.....	.....	.....	.....	.....	.....	24
35	.029	8	.007	.126	.139	.048	67	.145	.036	24	.133	25
25	2.54	8	.80	13.53	14.25	3.56	40	14.54	2.85	12	13.83	26
15	.112	3	.022	.88	[1] .90	.135	20	.902	.117	.....	.884	27
18	.147	5	.04	1.00	1.30	.234	59	1.09	.198	34	1.05	28
50	4.68	3	.28	14.32	19.00	9.50	103	19.14	6.33	35	15.97	29
20	.29	10	.225	2.77	5.00	1.00	245	3.48	.83	186	3.30	30
55	.40	6	.034	1.16	1.45	.797	100	1.56	.51	27	1.27	31

[1] Quoted $1.05.

[2] Decrease.

TABLE No. 2.—COMPARISON OF RATE OF DUTY BASED ON FOREIGN MARKET VALUE UNDER SEVERAL PLANS.

No.	Merchandise.	Rate, act of 1913.	Rate of duty on basis of foreign market value if basis is— American selling value, including duty.	American selling value, excluding duty.
		P. ct.	*Per cent.*	*Per cent.*
1	Lamp shades, 10-inch, green glass, per dozen	45	226+	156+
2	Hatter's furs, bon extra, unpulled	15	22	19
	Carpeting:			
3	Chenille Axminster, per square yard	35	64+	47+
4	Inlaid linoleum, quality A	35	.....	.....
5	Straw hats, per dozen	40	76+	54+
6	.....do	40	58+	42
7	Rattan reeds, prime No. 3, per pound	10	20+	18+
	Embroidery machine needles:			
8	System 854S, per thousand	20	53	44+
9	System 292, per hundred	20	50	42+
10	Canned tomatoes, 24 cans per case, No. 3	25	.....	.....
11	Artificial silk, 150 denier, per pound	35	.....	.....
12	.....do	35	53+	39+
13	Jointed doll, 19-inch, fine quality	35	113+	84+
14	Barmen lace, per dozen yards	35	52+	38+
15	Portuguese sardines, quarter-pound tins, per case	25	37+	30
16	Huntley & Palmer tea biscuits, per pound	25	.....	.....
17	Shirt collars, outside linen	30	54+	42
18	Silk velvet, per meter	50	83+	55+
19	Marine oil engine, 160 B. H. P., two-cylinder	20	26+	21+
20	Nottingham cotton lace, per yard	60	.....	.....
21	Swiss cheese	20	.....	.....
22	Machine embroidery, cotton, St. Gall	60	159	99
23	Milk chocolate	25	37+	30
	Paper:			
24	Glassine, 24-inch, 25 pounds	35	.....	.....
25	Grease-proof, 500 sheets, 25 pounds	35	58+	43
26	Clothes baskets	25	35	28
27	High-speed steel	15	18	15+
28	Wool yarn, 20s, two-fold quality; 3/8s; English 56s	18	28+	24+
29	Pipes, B. B. B	50	101+	67+
30	Magnesia gas-mantle rings	20	69	57+
31	Cup and saucer	55	110	69+

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TABLE No. 3.—COMPARISON OF AMERICAN SELLING VALUE WITH LANDED COST UNDER SEVERAL PLANS.

No.	Merchandise.	American selling price of domestic article.	Landed cost.[1]			
			Present.	Based on American selling value without allowance for duty.	Based on American selling value with allowance for duty.	Including existing duty and a 50 per cent maximum.
1	Lamp shade, 10-inch, green glass, per dozen	$13.80	$6.10	$11.08	$9.15	$7.15
2	Hatter's furs, bon extra, unpulled	1.72	1.39	1.47	1.44	1.48
	Carpeting:					
3	Chenille Axminster, per square yard	9.50	7.68	9.20	8.33	8.59
4	Inlaid linoleum, quality A	1.60	2.17	.....	.....	.....
5	Straw hats, per dozen	24.30	19.77	24.39	21.61	22.32
6	.....do	21.60	21.72	24.49	22.02	24.66
7	Rattan reeds, prime, No. 3, per pound	.78	.44	.48	.47	.46
	Embroidery machine needles:					
8	System 854S, per thousand	12.60	17.27	18.84	18.42	20.86
9	System 292, per hundred	1.90	1.58	1.81	1.75	1.83
10	Canned tomatoes, 24 cans per case, No. 3	1.20	2.00	.....	.....	.....
11	Artificial silk, 150 denier, per pound	2.55	3.32	3.35	3.12	3.75
12	.....do	2.55	2.30	2.59	2.36	2.60
13	Jointed doll, 19-inch, fine quality	34.50	32.00	40.35	37.22	38.18
14	Barmen lace, per dozen yards	.322	.306	.344	.314	.343
15	Portuguese sardines, quarter-pound tins, per case	12.00	11.00	12.00	11.40	12.00
16	Huntley & Palmer tea biscuits, per pound	.32	.486	.....	.....	.....
17	Shirt collars, outside linen	4.25	3.17	3.73	3.45	3.52
18	Silk velvet, per meter	5.81	5.32	6.48	5.51	6.19
19	Marine oil engine, 160 B. H. P., two-cylinder	13,421	12,563	13,237	12,790	13,568
20	Nottingham cotton lace, per great yard	3.37	3.72	4.39	3.63	4.40
21	Swiss cheese	.575	.68	.....	.....	.....
22	Machine embroidery, cotton, St. Gall	.23	.145	.231	.179	.171
23	Milk chocolate	.60	.493	.543	.513	.543
	Paper:					
24	Glassine, 24 inches, 25 pounds	.148	.16	.....	.....	.....
25	Grease-proof, 500 sheets, 25 pounds	.139	.126	.145	.133	.144
26	Clothes baskets	14.25	13.52	14.54	13.83	14.79
27	High-speed steel	.90	.88	.902	.884	.936
28	Wool yarn, 20s, two-fold quality; 3/8s; English 56s	1.30	1.00	1.09	1.05	1.07
29	Pipes, B. B. B	19.00	14.32	19.14	15.97	16.66
30	Magnesia gas-mantle rings	5.00	2.77	3.48	3.30	3.16
31	Cup and saucer	1.45	1.16	1.56	1.27	1.36

[1] The landed cost figures do not include any addition for general expenses or profit.

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